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PART II—Section 2

प्राधिकार से प्रकाशित
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इस भाग में भिन्न पृष्ठ सख्या दी जाती है जिससे कि यह अलग संकलन
के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed
as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on the 25th November, 1986:—

BILL NO. 137 OF 1986

A Bill further to amend the Central Excise Tariff Act, 1985.

Be it enacted by Parliament in the Thirty-seventh Year of the Republic of India as follows:—

1. This Act may be called the Central Excise Tariff (Amendment) Act, 1986.

Short
title.

2. The Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act),—

Amend-
ment of
Act 5 of
1986.

(a) shall be amended in the manner specified in the First Schedule; and

(b) shall, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, be also amended in the manner specified in the Second Schedule.

(1)

THE FIRST SCHEDULE

[See section 2(a)]

In the Schedule to the Central Excise Tariff Act, in Chapter 55, in sub-heading No. 5503.12, for the entry in column (4), the entry "50% or Rs. 9 per kilogram whichever is less" shall be substituted.

THE SECOND SCHEDULE

[See section 2(b)]

Heading No.	Sub- heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)

In the Schedule to the Central Excise Tariff Act,—

(1) in Chapter 13, in Note 1, in clause (c), for the words, letters and figures "heading No. 29.06 or 29.11", the word and figures "Chapter 29" shall be substituted;

(2) in Chapter 17, in Note 1, in clause (b), for the word, letters and figures "heading No. 29.13", the word and figures "Chapter 29" shall be substituted;

(3) in Section VI, for the Note, the following Notes shall be substituted, namely:—

"Notes

1. (a) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of this Schedule.

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.

2. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(1)	(2)	(3)	(4)
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(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are presented, as being complementary one to another.”;

(4) in Chapter 28,—

(a) for the Notes, the following Notes shall be substituted, namely:—

‘NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products, adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in heading Nos. 28.43 to 28.46 and carbides (heading No. 28.49), only the following compounds of carbon are to be classified in this Chapter:

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);

(1)	(2)	(3)	(4)
	(b) Halide oxides of carbon (heading No. 28.12);		
	(c) Carbon disulphide (heading No. 28.13);		
	(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);		
	(e) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).		

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

- (a) Sodium chloride or magnesium oxide, whether or not pure or other products of Section V;
- (b) Organo-inorganic compounds other than mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as Lumino-phores, of heading No. 32.06;
- (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13, ink removers of heading No. 38.23, cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.23;
- (f) Precious or semi-precious stones (natural, synthetic or re-constructed) or dust or powder of such stones or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, or metal alloys of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metallic acid of sub-Chapter IV are to be classified in heading No. 28.11.

5. Heading Nos 28.26 to 28.42 apply only to metallic or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42

(1)	(2)	(3)	(4)
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6. Heading No. 28.44 applies only to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0.002 micro-curie per gram;

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

The term "isotope", for the purposes of this Note and of the wording of heading Nos. 28.44 and 28.45, refers to:

— individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

— mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is elements of which the natural isotopic composition has been artificially modified.

7. Heading No. 28.48 includes copper phosphide (phosphor copper) containing more than 15 per cent. by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

9. "Normal pressure" in sub-heading Nos. 2804.11, 2804.12 and 2804.13 means the pressure equivalent to 760 millimetres of Mercury.;

(1)	(2)	(3)	(4)
(b) for heading Nos. 28.01 to 28.06, the following headings shall be substituted, namely:—			
“I. CHEMICAL ELEMENTS			
28·01	FLUORINE, CHLORINE, BROMINE AND IODINE		
	2801·10 — Chlorine (including liquified or solidified gas)		Rs. 90 per tonne
	2801·90 — Other		15%
28·02	2802·00 SULPHUR, SUBLIMED OR PRECIPITATED ; COLLOIDAL SULPHUR		15%
28·03	2803·00 CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)		15%
28·04	HYDROGEN, RARE GASES AND OTHER NON-METALS		
	— Oxygen (including liquified or solidified gas):		
	2804·11 — — In cylinder		75 paise per cubic metre of the gas at normal pressure at 15°C
	2804·12 — — Supplied through pipeline		30 paise per cubic metre of the gas at normal pressure at 15°C
	2804·13 — — In liquid form		65 paise per cubic metre of the gas at normal pressure at 15°C
	2804·90 — Other		15%
28·05	2805·00 ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTER- MIXED OR INTERALLOYED; MERCURY		15%
II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28·06	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID		
	2806·10 — Hydrogen chloride (hydrochloric acid)		15%
	2806·90 — Other		15%
28·07	2807·00 SULPHURIC ACID AND ANHYDRIDES THEREOF; OLEUM		15%
28·08	NITRIC ACID; SULPHONITRIC ACIDS		
	2808·10 — Nitric acid		Nil
	2808·90 — Other		15%
28·09	2809·00 DIPHOSPHORUS PENTAOXIDE; PHOS- PHORIC ACID AND POLYPHOSPHORIC ACIDS		15%
28·10	2810·00 OXIDES OF BORON; BORIC ACIDS		15%
28·11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
	2811·10 — Carbon dioxide		Rs. 1 per kilogram
	2811·90 — Other		15%

(1)	(2)	(3)	(4)
III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28·12	2812·00	HALIDES AND HALIDE OXIDES OF NON-METALS	15%
28·13	2813·00	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE	15%
IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28·14	2814·00	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION	Rs. 1000 per tonne
28·15	2815·00	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM	15%
28·16	2816·00	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES OF STRONTIUM OR BARIUM	15%
28·17		ZINC OXIDE; ZINC PEROXIDE	
	2817·10	—Zinc oxide	10%
	2817·90	— Other	15%
28·18		ALUMINIUM OXIDE (INCLUDING ARTIFICIAL CORUNDUM); ALUMINIUM HYDROXIDE	
	2818·10	— Aluminium hydroxide	Nil
	2818·90	— Other	15%
28·19	2819·00	CHROMIUM OXIDES AND HYDROXIDES	15%
28·20	2820·00	MANGANESE OXIDES	15%
28·21		IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3	
	2821·10	— Iron oxides and hydroxides	10%
	2821·90	— Other	15%
28·22	2822·00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	15%
28·23	2823·00	TITANIUM OXIDE	10%
28·24	2824·00	LEAD OXIDES; RED LEAD AND ORANGE LEAD	10%
28·25	2825·00	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES	15%
V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
28·26	2826·00	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS	15%
28·27	2827·00	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES	15%
28·28		HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES	
	2828·10	— Bleaching paste and powder	15%
	2828·90	— Other	15%

(1)	(2)	(3)	(4)
28·29	2829·00	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES	15%
28·30	2830·00	SULPHIDES; POLYSULPHIDES	15%
28·31		DITHIONITES AND SULPHOXYLATES	
	2831·10	-Sodium hydrosulphite	15%
	2831·90	-Other	15%
28·32	2832·00	SULPHITES; THIOSULPHATES	15%
28·33	2833·00	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)	15%
28·34	2834·00	NITRITES; NITRATES	15%
28·35	2835·00	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES), PHOSPHATES AND POLYPHOSPHATES	15%
28·36		CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE	
	2836·10	-Soda ash	15%
	2836·20	-Bicarbonate of soda	15%
	2836·90	-Other	15%
28·37	2837·00	CYANIDES, CYANIDE OXIDES AND COM- PLEX CYANIDES	15%
28·38	2838·00	FULMINATES, CYANATES AND THIOCYANATES	15%
28·39		SILICATES; COMMERCIAL ALKALI METAL SILICATES	
	2839·10	-Sodium silicate	15%
	2839·90	-Other	15%
28·40	2840·00	BORATES; PEROXOBORATES (PERBORATES)	15%
28·41		SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS	
	2841·10	-Sodium dichromate	15%
	2841·20	-Potassium dichromate	15%
	2841·30	-Potassium permanganate	15%
	2841·90	-Other	15%
28·42	2842·00	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, EXCLUDING AZIDES	15%
		VI. MISCELLANEOUS	
28·43	2843·00	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS	15%
28·44	2844·00	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSIONABLE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS	15%

(1)	(2)	(3)	(4)
28.45	ISOTOPES OTHER THAN THOSE OF HEADING NO. 28.44; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED		
	2845.10	—Heavy water (deuterium oxide)	15%
	2845.90	—Other	15%
28.46	2846.00	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS	15%
28.47	2847.00	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	15%
28.48	2848.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	15%
28.49	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED		
	2849.10	— Calcium Carbide	15%
	2849.90	— Other	15%
28.50	2850.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED	15%
28.51	2851.00	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS	15%

(5) in Chapter 29,—

(a) for the Notes, the following Notes shall be substituted, namely:—

‘NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) Separate chemically defined organic compounds, whether or not containing impurities;

(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) The products of heading Nos. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 29.40, or the products of heading No. 29.41, whether or not chemically defined;

(d) The products mentioned in (a), (b) or (c) above dissolved in water;

(1)	(2)	(3)	(4)
	<p>(e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;</p> <p>(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;</p> <p>(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;</p> <p>(h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.</p> <p>2. This Chapter does not cover:</p> <p>(a) Goods of heading No. 15.01 or glycerol (heading No. 15.06);</p> <p>(b) Ethyl alcohol;</p> <p>(c) Methane or propane (Chapter 27);</p> <p>(d) The compounds of carbon mentioned in Note 2 to Chapter 28;</p> <p>(e) Urea (Chapter 31);</p> <p>(f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);</p> <p>(g) Enzymes (heading No. 35.07);</p> <p>(h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading No. 36.06);</p> <p>(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers of heading No. 38.23; or</p>		

(1)	(2)	(3)	(4)
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(k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In heading Nos. 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20 any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading No. 29.29.

For the purposes of heading Nos. 29.11, 29.12, 29.14, 29.18 and 29.22, "Oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups), referred to in heading Nos. 29.05 to 29.20.

5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound; and

(2) Salts formed between organic compounds of sub-Chapters I to X or heading No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).

(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

(1)	(2)	(3)	(4)
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6. The compounds of heading Nos. 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.30 (organo-sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Heading Nos. 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids and imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. The "normal pressure" in sub-heading No. 2901.10 means the pressure equivalent to 760 millimetres of Mercury.

9. This Chapter does not cover products containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, "ALCOHOL", "OPIUM", "INDIAN HEMP", "NARCOTIC DRUGS" and "NARCOTICS" have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

10. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specifically covered by any other sub-heading and that there is no residual sub-heading named "Other" in the series of sub-headings concerned.;

(b) for heading Nos. 29.01 to 29.13, the following headings shall be substituted, namely:—

	"I. HYDROCARBONS AND THEIR HALO- GENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES"	
29.01	ACYCLIC HYDROCARBONS	
2901.10	—Acetylene (whether in dissolved condition or not)	Rs. 11 per cubic metre of the gas at normal pressure at 15°C
2901.90	—Other	15%

(1)	(2)	(3)	(4)
29·02	2902·00	CYCLIC HYDROCARBONS	15%
29·03		HALOGENATED DERIVATIVES OF HYDROCARBONS	
	2903·10	—Chlorofluoro hydrocarbons of methane or ethane	35%
	2903·90	Other	15%
29·04	2904·00	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED	15%
		II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29·05		ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
	2905·10	—Methanol	15%
	2905·90	—Other	15%
29·06		CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
	2906·10	—Menthol	15%
	2906·90	—Other	15%
		III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29·07		PHENOLS, PHENOL-ALCOHOLS	
	2907·10	—Phenols and its salts	15%
	2907·90	—Other	15%
29·08	2908·00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS	15%
		IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29·09	2909·00	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	15%
29·10	2910·00	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	15%
29·11	2911·00	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	15%

(1)	(2)	(3)	(4)
V. ALDEHYDE-FUNCTION COMPOUNDS			
29·12	2912·00	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARA-FORMALDEHYDE	15%
29·13	2913·00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING NO. 29·12	15%
VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
29·14		KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
	2914·10	—Acetone	15%
	2914·20	—Camphor	15%
	2914·90	—Other	15%
VII. CARBOXYLICACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29·15		SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
	2915·10	—Acetic Acid	15%
	2915·20	—Acetic anhydride	15%
	2915·90	—Other	15%
29·16	2916·00	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS, THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	15%
29·17		POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS, THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
	2917·10	—Dimethyl terephthalate	Nil
	2917·20	—Terephthalic Acid and its salts	15%
	2917·90	—Other	15%
28·18	2918·00	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	15%
VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			

(1)	(2)	(3)	(4)
29.19	2919.00	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	15%
29.20	2920.00	ESTERS OF OTHER INORGANIC ACIDS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	15%
		IX. NITROGEN-FUNCTION COMPOUNDS	
29.21	2921.00	AMINE-FUNCTION COMPOUNDS	15%
29.22	2922.00	OXYGEN-FUNCTION AMINO-COMPOUNDS	15%
29.23	2923.00	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS	15%
29.24	2924.00	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID	15%
29.25	2925.00	CARBOXYAMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS	15%
29.26	2926.00	NITRILE-FUNCTION COMPOUNDS	15%
29.27	2927.00	DIAZO-, AZO-OR AZOXY-COMPOUNDS	15%
29.28	2928.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	15%
29.29	2929.00	COMPOUNDS WITH OTHER NITROGEN FUNCTION	15%
		X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
29.30	2930.00	ORGANO-SULPHUR COMPOUNDS	15%
29.31	2931.00	OTHER ORGANO-INORGANIC COMPOUNDS	15%
29.32	2932.00	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY	15%
29.33		HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY; NUCLEIC ACIDS AND THEIR SALTS	
	2933.10	-Caprolactam	50%
	2933.90	-Other	15%
29.34	2934.00	OTHER HETEROCYCLIC COMPOUNDS	15%
29.35	2935.00	SULPHONAMIDES	NIL
		XI. PROVITAMINS, VITAMINS AND HORMONES	
29.36	2936.00	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT	15%

(1)	(2)	(3)	(4)
29·37	2937·00	HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES THEREOF, USED PRIMARILY AS HORMONES; OTHER STEROIDS USED PRIMARILY AS HORMONES	15%
		XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
29·38	2938·00	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	15%
29·39		VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
	2939·10	-Quinine and its salts	Nil
	2939·90	-Other	15%
		XIII. OTHER ORGANIC COMPOUNDS	
29·40	2940·00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING No. 29·37, 29·38 OR 29·39	15%
29·41		ANTIBIOTICS	
	2941·10	-Penicillins and their derivatives with a penicilanic acid structure; salts thereof	Nil
	2941·20	-Streptomycins and their derivatives; salts thereof	Nil
	2941·30	-Tetracyclines and their derivatives; salts thereof	Nil
	2941·40	-Chloramphenicol and its derivatives; salts thereof	Nil
	2941·50	-Erythromycin and its derivatives; salts thereof	Nil
	2941·90	-Other	Nil
29·42	2942·00	OTHER ORGANIC COMPOUNDS	15%;

(6) in Chapter 30, in heading No. 30.02, in column (3), for the word "ANTISERA", the words "ANTISERA AND OTHER BLOOD FRACTIONS" shall be substituted;

(7) in Chapter 31, for the Notes, the following Notes shall be substituted, namely:—

'NOTES

1. This Chapter does not cover:

(a) Animal blood of Chapter 5;

(b) Separate chemically defined compounds [other than those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below];

(1)	(2)	(3)	(4)
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(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g. each, of heading No. 38.23; optical elements of potassium chloride (heading No. 90.01).

2. Heading No. 31.02 applies only to the following goods:

(A) Goods which answer to one or other of the descriptions given below:

- (i) Sodium nitrate, whether or not pure;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
- (vii) Calcium cyanamide, whether or not pure or treated with oil;
- (viii) Urea, whether or not pure.

(B) Fertilizers consisting of any of the goods described in (A) above mixed together.

(C) Fertilizers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(D) Liquid fertilizers consisting of the goods of sub-paragraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading No. 31.03 applies only to the following goods:

(A) Goods which answer to one or other of the descriptions given below:

- (i) Basic slag;
 - (ii) Natural phosphates of Chapter 25, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 per cent. by weight of fluorine calculated on the dry anhydrous product.
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(1)	(2)	(3)	(4)
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(B) Fertilizers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the flourine content limit.

(C) Fertilizers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the flourine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading No. 31.04 applies only to the following goods:

(A) Goods which answer to one or other of the descriptions given below:

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

(B) Fertilizers consisting of any of the goods described in (A) above mixed together.

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.

6. For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium;

(d) in Chapter 32, after Note 6, the following Note shall be inserted, namely:—

"7. Heading No. 32.04 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.";

(9) in Chapter 33,—

(a) in Note 2, for the figures "33.08", the figures "33.07" shall be substituted;

(b) after Note 4, the following Notes shall be inserted, namely:—

"5. Heading No. 33.04 applies, *inter alia*, to the following products: beauty creams, vanishing creams, cold creams, make-up creams, cleansing creams, skinfoods, skin tonics, face powders, baby powders, toilet powders, talcum powders and grease paints, lipsticks, eye shadow and eyebrow pen-

(1)	(2)	(3)	(4)
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cils, nail polishes and varnishes, cuticle removers and other preparations for use in manicure or chiropody and barrier creams to give protection against skin irritants.

6. Heading No. 33.05 applies, *inter alia*, to the following products; brillantines, perfumed hair oils, hair lotions, pomades and creams, hair dyes (in whatever form), shampoos, whether or not containing soap or organic surface active agents.”;

(c) in heading No. 33.04, for the entry in column (3), the entry “BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN AND SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS” shall be substituted;

(d) in heading No. 33.05, for the entry in column (3), the entry “PREPARATIONS FOR USE ON THE HAIR” shall be substituted;

(e) for heading Nos. 33.07 and 33.08, the following heading shall be substituted, namely:—

“33.07

PRE-SHAVE SHAVING OR AFTER-SHAVE PREPARATIONS [NOT CONTAINING SUBSTANCES SPECIFIED IN NOTE 1 (c) TO THIS CHAPTER] PERSONAL DEODORANTS BATH PREPARATIONS DEPIIATORIES AND OTHER PERFUMERY COSMETICS OR TOILET PREPARATIONS. NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES

3307 10	— Pre-shave, shaving or after-shave preparations	105 %
3307 20	— Personal deodorants and anti-perspirants	105 %
3307 30	— Perfumed bath salts and other bath preparation	105 %
	Preparations for perfuming or deodorizing rooms, including odoriferous preparation used during religious rites :	
3307.41	— — ‘Agerhatti’, ‘Dhoop’ and similar preparations in whatever form	Nil
3307 49	— — Other	15 %
3307 90	— Other	105 %

(10) in Chapter 35,—

(a) for the word “Note”, the word “Notes” shall be substituted;

(b) after Note 1, the following Note shall be inserted, namely:—

“2. For the purposes of heading No 35.05 the term ‘dextrins’ means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 per cent.

(1)	(2)	(3)	(4)
	Such products with a reducing sugar content exceeding 10 per cent. fall in heading No. 17.02.”;		
	(c) for heading No. 35.01, the following headings shall be substituted, namely:—		
“35.01	3501.00	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES	15%
35.02	3502.00	ALBUMINS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES	15%
35.03	3503.00	GELATIN [INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE), SHEETS, WHETHER OR NOT SURFACE WORKED OR COLOURED] AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING NO. 35.01	15%
35.04	3504.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	15%
35.05		DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES	
	3505.10	— Esterified starches	40%
	3505.20	— Dextrins and other modified starches	15%
	3505.90	— Other	15%
35.06	3506.00	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15%
35.07	3507.00	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED	15%”;
	(11) in Chapter 36,—		
	(a) in Note 2, for the figures “36.04”, the figures “36.06” shall be substituted;		
	(b) in Note 3, for the figures “36.03”, the figures “36.05” shall be substituted;		
	(c) for heading Nos. 36.01, 36.02, 36.03 and 36.04, the following headings shall be substituted, namely:—		
“36.01	3601.00	PROPELLENT POWDERS	15%
36.02	3602.00	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	15%
36.03	3603.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	15%
36.04		FIREWORKS SIGNALLING FIARES, RAIN ROCKETS FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES	
	3604.10	— Fireworks	15%
	3604.90	— Other	15%

(1)	(2)	(3)	(4)
36.05	3605.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING NO. 36.04	Rs. 1.30 for every 1000 matches or fraction thereof
36.06	3606.00	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER	15%";

(12) in Chapter 37,—

(a) for heading Nos. 37.01, 37.02, 37.03 and 37.04, the following headings shall be substituted, namely:—

37.01	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS		
	3701.10 — For X-ray		15%
	3701.20 — Cinematograph films, unexposed		30 paise per metre
	3701.90 — Other		20%
37.02	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED		
	3702.10 — For X-ray		15%
	3702.20 — Cinematograph films, unexposed		30 paise per metre
	3702.90 — Other		20%
37.03	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITIZED, UNEXPOSED		
	3703.10 — Photographic paper or paperboard		20%
	3703.20 — Sensitised textiles		20%
37.04	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED		
	3704.10 — Photographic paper or paperboard		20%
	3704.20 — Sensitised textiles		20%
37.05	3705.00	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPH FILM	NIL";

(b) the existing heading No. 37.05 shall be renumbered as heading No. 37.06, and the existing sub-heading Nos. 3705.11, 3705.12, 3705.13, 3705.14, 3705.20, 3705.31, 3705.32, 3705.33, 3705.39, 3705.41, 3705.42, 3705.43, 3705.44, 3705.50, 3705.60, 3705.91, and 3705.92 shall, respectively, be renumbered as sub-heading Nos. 3706.11, 3706.12, 3706.13, 3706.14, 3706.20, 3706.31, 3706.32, 3706.33, 3706.39, 3706.41, 3706.42, 3706.43, 3706.44, 3706.50, 3706.60, 3706.91 and 3706.92;

(1)	(2)	(3)	(4)
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(c) the existing heading No. 37.06 shall be renumbered as heading No. 37.07, and the existing sub-heading No. 3706.00 shall be renumbered as sub-heading No. 3707.00.

(13) in Chapter 38,—

(a) for the Note, the following Notes shall be substituted, namely:—

“NOTES

1. This Chapter does not cover:

(a) Separate chemically defined elements or compounds with the exception of the following:

(1) Artificial graphite (heading No. 38.01);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);

(4) Products specified in Note 2(a) or 2(c) below.

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.07).

(c) Medicaments (heading No. 30.03).

2. Heading No. 38.23 includes the following goods which are not to be classified in any other heading of this Schedule:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5g. each, of magnesium oxide or of the halides of the alkali or alkaline earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers;

(d) Stencil correctors and other correcting fluids; and

(e) Ceramic firing testers, fusible (for example, Seger cones).”;

(b) for heading No. 38.01, the following headings shall be substituted, namely:—

“38.01	3801.00	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMICOLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS PLATES OR OTHER SEMI-MANUFACTURES	15%
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(1)	(2)	(3)	(4)
38·02	3802·00	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK	15%
38·03	3803·00	TALL OIL, WHETHER OR NOT REFINED	15%
38·04	3804·00	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL O.L. OF HEADING NO.38.03	15%
38·05	3805·00	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARACYMENE; PINE OIL CONTAINING ALPHATER-PINEOL AS THE MAIN CONSTITUENT	15%
38·06		ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS	
	3806·10	—Ester gums	15%
	3806·20	—Run gums	40%
	3806·90	—Other	15%
38·07	3807·00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	15%
38·08		INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTISPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS	
	3808·10	—Insecticides, fungicides, herbicides, weedicides and pesticides	Nil
	3808·90	— Other	15%
8·09	3809·00	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE-STUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15%
8·10	3810·00	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS, PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS	15%
8·11	3811·00	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS	15%

(1)	(2)	(3)	(4)
38·12	3812·00	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS	15%
38·13	3813·00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	15%
38·14	3814·00	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS	15%
38·15	3815·00	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED	15%
38·16	3816·00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING NO. 38·01	15%
38·17	3817·00	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING NO. 27·07 OR 29·02	15%
38·18	3818·00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	15%
38·19	3819·00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	15%
38·20	3820·00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	15%
38·21	3821·00	PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	15%
38·22	3822·00	COMPOSITE DIAGNOSTIC OR LABORATORY REAGENTS, OTHER THAN THOSE OF CHAPTER 30	15%
38·23	3823·00	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15%";

(14) in Chapter 39,—

(a) in Note 2, in clause (a), the words, brackets, letters and figures "Linoxyn (Heading No. 15.08);" shall be omitted;

(b) in Note 11,—

(i) for the words, letters and figures "Heading No. 39.22 applies *inter alia* to the following articles, namely:—" the words, letters and figures "Heading No. 39.25 applies

(1)	(2)	(3)	(4)
		only to the following articles, not being products covered by any of the earlier headings of Sub-Chapter II:" shall be substituted;	
		(ii) clause (h) shall be omitted;	
		(iii) in clause (i), the word "and" shall be inserted at the end;	
		(iv) clauses (k) and (l) shall be omitted;	
		(c) before heading No. 39.01, in column (3), the letter and words "I—PRIMARY FORMS" shall be inserted;	
		(d) after heading No. 39.14 and the entries relating thereto, in column (3), the letters and words "II—WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURERS; ARTICLES" shall be inserted;	
		(e) in heading No. 39.21, in column (3), the word "BLOCKS." shall be omitted;	
		(f) in sub-heading No. 3921.11, in column (3), the word "blocks," shall be omitted;	
		(g) in sub-heading No. 3921.12, in column (3), the word "blocks," shall be omitted;	
		(h) for heading No. 39.22, the following headings shall be substituted, namely:—	
"39.22	3922.00	BATHS, SHOWER-BATHS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARYWARE, OF PLASTICS	30%
39.23		ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS	
	3923.10	- Of polyurethane foam	75%
	3923.90	- Other	30%
39.24		TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS	
	3924.10	- Of polyurethane foam	75%
	3924.90	- Other	30%
39.25		BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED	
	3925.10	- Of polyurethane foam	75%
	3925.90	- Other	30%
39.26		OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADING NOS. 39.01 TO 39.14	
	3926.10	- Of polyurethane foam	75%
	3926.90	- Other	30%",

STATEMENT OF OBJECTS AND REASONS

Central excise duties are now levied at the rates specified in the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986). The Tariff is based broadly on the system of classification derived from the International Convention on the Harmonised Commodity Description and Coding System with such contractions or modifications thereto as were considered necessary. The Harmonised System is basically of 6 digit code. The Schedule to the Customs Tariff Act, 1975 (51 of 1975) is also based on the Harmonised System. For the sake of uniformity it would be more convenient if the Customs Tariff and the Excise Tariff are aligned to each other. However, full alignment may not be possible because the scope of customs duties and central excise duties are different. It is felt that it would be beneficial to gradually align the excise tariff with the customs tariff which would reduce classifications disputes and also facilitate compilation of statistics. With this object, Chapters 28 to 40 of the Schedule to the said Central Excise Tariff Act have been identified where alignment of the Excise Tariff and Customs Tariff is considered feasible at the 4 digit level.

2. The amendments proposed in the Bill thus seek to align Chapters 28 to 40 of the Central Excise Tariff Act with the corresponding Chapters of the Customs Tariff Act at the 4 digit level with certain minor exceptions. The existing rates of duty are being preserved and the effective rates of duty in certain cases would be provided through the exemption notifications issued under the Central Excise Rules, 1944.

3. Opportunity has been availed of to increase the tariff rate of duty in respect of Polypropylene wastes.

4. The Bill seeks to achieve the above objects.

VISHWANATH PRATAP SINGH.

NEW DELHI;

The 14th November, 1986.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274
OF THE CONSTITUTION OF INDIA

[Copy of letter No. F. 348/24/86-TRU (Pt.), dated the 17th November, 1986 from Shri Vishwanath Pratap Singh, Minister of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the Bill further to amend the Central Excise Tariff Act, 1985, recommends under clause (1) of article 117 and article 274 of the Constitution of India, the introduction of the Bill in Lok Sabha.

SUBHASH C. KASHYAP,
Secretary-General.

